

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

In re:

Chapter 11 Bankruptcy

Intrepid U.S.A., Inc.
Intrepid of Golden Valley, Inc.
F.C. Acquisition Corporation,

Case No. 04-40416-NCD
Case No. 04-40462-NCD
Case No. 04-40418-NCD
(Jointly Administered)

Debtors.

ORDER APPROVING AMENDMENT LETTER OF JEFFERIES & COMPANY, INC.

On the Application of the Debtors to approve an amendment to their engagement of Jefferies & Company, Inc., and based on the documents of record herein,

It is hereby ordered: Debtor's Application is hereby approved and Debtors are authorized to perform in accordance with the Amendment Letter attached to the Application.

Dated: January 30, 2006

/s/ Nancy C. Dreher

Nancy C. Dreher

United States Bankruptcy Judge

#3220404\1

NOTICE OF ELECTRONIC ENTRY AND FILING ORDER OR JUDGMENT Filed and Docket Entry made on 1/31/06 Lori A. Vosejpka, Clerk, By KK
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